

MEMORANDUM

Agenda Item No. 11(A)(3)

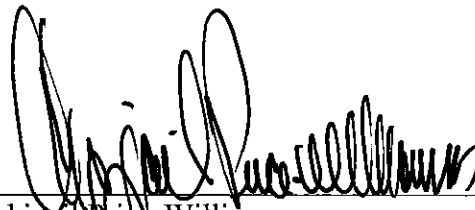
TO: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

DATE: July 24, 2018

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Resolution urging the United States Congress to enact H.R. 2901 the Volunteer Income Tax Assistance (VITA) Permanence Act or similar legislation that would provide assistance with tax preparation to lower income taxpayers

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Daniella Levine Cava.



Abigail Price-Williams
County Attorney

APW/smm

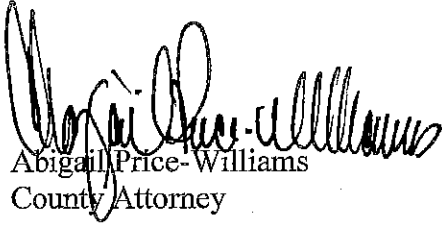


MEMORANDUM

(Revised)

TO: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

DATE: July 24, 2018

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County Attorney

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Please note any items checked.

- ☐ "3-Day Rule" for committees applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Statement of social equity required
- ☐ Ordinance creating a new board requires detailed County Mayor's report for public hearing
- ☒ No committee review
- ☐ Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous ____) to approve
- ☐ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor

Veto _____

Override _____

Agenda Item No. 11(A)(3)

7-24-18

RESOLUTION NO. _____

RESOLUTION URGING THE UNITED STATES CONGRESS
TO ENACT H.R. 2901 THE VOLUNTEER INCOME TAX
ASSISTANCE (VITA) PERMANENCE ACT OR SIMILAR
LEGISLATION THAT WOULD PROVIDE ASSISTANCE WITH
TAX PREPARATION TO LOWER INCOME TAXPAYERS

WHEREAS, on June 5, 2017, Congressman Carlos Curbelo (R-Florida) introduced House
of Representatives (H.R.) 2901 for consideration during the 115th Congress; and

WHEREAS, on March 30, 2017, Senator Sherrod Brown (D-Ohio) introduced Senate Bill
(S.) 797, the identical companion bill, for consideration during the 115th Congress; and

WHEREAS, H.R. 2901 is titled the Volunteer Income Tax Assistance (VITA)
Permanence Act of 2017; and

WHEREAS, the House of Representatives passed H.R. 2901 on April 17, 2018; and

WHEREAS, the Senate has not yet voted on either bill and both are still pending before
the 115th Congress; and

WHEREAS, VITA would provide free tax help to people who generally make \$54,000 or
less, persons with disabilities, and limited English-speaking taxpayers who need assistance in
preparing their own tax returns; and

WHEREAS, within the VITA program, IRS-certified volunteers would provide free basic
income tax return preparation with electronic filing to qualified individuals; and

WHEREAS, Miami-Dade County participates in the VITA program through a partnership
with the United Way, Branches, and Catalyst Miami; and

WHEREAS, H.R. 2901 would permanently authorize free tax preparation services for those who qualify under VITA; and

WHEREAS, this Board supports VITA and permanent funding for VITA taxpayer assistance,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board:

Section 1. Urges the United States Congress to enact H.R. 2901, the Volunteer Income Tax Assistance (VITA) Permanence Act, or similar legislation that would provide assistance with tax preparation to lower income taxpayers.

Section 2. Directs the Clerk of the Board to transmit a certified copy of this resolution to the members of the Florida Congressional Delegation and the Commissioner of the Internal Revenue Service.

Section 3. Directs the County's federal lobbyists to advocate for the action set forth in Section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to include this item in the 2018 Federal Legislative Package when it is presented to the Board.

The Prime Sponsor of the foregoing resolution is Commissioner Daniella Levine Cava. It was offered by Commissioner _____, who moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Esteban L. Bovo, Jr., Chairman	
Audrey M. Edmonson, Vice Chairwoman	
Daniella Levine Cava	Jose "Pepe" Diaz
Sally A. Heyman	Eileen Higgins
Barbara J. Jordan	Joe A. Martinez
Jean Monestime	Dennis C. Moss
Rebeca Sosa	Sen. Javier D. Souto
Xavier L. Suarez	

The Chairperson thereupon declared the resolution duly passed and adopted this 24th day of July, 2018. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this Resolution and the filing of this approval with the Clerk of the Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

MSM

Michael J. Mastrucci